

Important Information for the 2017 Tax Season

To us there are no foreign markets.™

Canaccord Genuity Wealth Management (CGWM) is pleased to provide you with the enclosed 2017 Tax Schedule and Checklist, which provides details of the tax forms you can expect to receive based on your activity with us during the year. In addition to the timelines outlined on the attached 2017 Tax Schedule and Checklist, please note the information below for the 2017 tax reporting season. If you have any questions, please contact your CGWM Investment Advisor.

Tax reporting via Electronic Delivery (eDocs)

If you have signed up for Electronic Delivery (eDocs) of your monthly account statements, confirmations and tax forms, your 2017 tax reporting will be available online via eDocs as per the enclosed Tax Schedule. Tax reporting delivered via eDocs will NOT be sent via traditional mail. Please refer to the attached Tax Schedule on when to expect tax reporting via eDocs.

2017 Tax Package

For the 2017 Tax Season, in order to minimize the amount of tax mailings you would normally receive from us, Canaccord has decided to create a 2017 Tax Package. The following Tax Slips and Reports may be included:

- T5/RL3 Tax Slip
- T5 IIS (Summary of Investment Income)
- T5008
- FAVR (Foreign Asset Verification Report)
- TDS (Trade Disposition Summary)
- Annual Fee Summary for Fee-Based Accounts
- T4RSP/RL2
- T4RIF/RL2
- T4NR4
- Non-Qualified Summaries – RSP/RIF
- Non-Qualified Summaries – TFSA

The 2017 Tax Package will be available and mailed out on or before February 28, 2018.

Not included in the 2017 Tax Package:

- T4A and RL1 (only for Quebec) tax slips. These will be mailed separately to the Account Beneficiary on or before February 28, 2018,
- Tax slips related to the settlement of an Estate Account (Registered Plan), will be mailed separately,
- RSP Contribution slips. These will be mailed as per the dates on the 2017 Tax Schedule,

- T3 and RL16 (only for Quebec) tax slips. These will be mailed out on or before March 29, 2018,
- T5013 and RL15 (only for Quebec) tax slips. These will be mailed out on or before March 29, 2018.

2017 Tax Schedule and Checklist

We have designed the Tax Schedule to enable you to use it as your 2017 Tax Slip and Report Reconciliation Checklist.

We have highlighted the tax slips and reports between what you can expect to receive for your Non-Registered Accounts and your Registered Accounts, as well, what you can expect to receive directly from 3rd party issuers.

Income Trusts, Exchange Traded Funds and Limited Partnership Reporting

If you owned Income Trusts, Exchange Traded Funds or Limited Partnership Units any time between January 2017 and March 2018, you may have reportable income for the 2017 taxation year. Please ensure that you have received all relevant T3/Relevé 16 and/or T5013/Relevé 15 tax slips prior to filing your return. CGWM prepares the T3/Relevé 16 and T5013/Relevé 15 slips based on information provided by the issuer. Issuers have 60 days after their year-end to file tax information. For the 2017 tax year, CGWM will generate all consolidated T3s on March 09, 2018, in preparation for the March 31 mailing deadline. This means that no T3s will be produced prior to March 09, 2018.

T5008

The bilingual T5008 can be used to assist you in accounting for securities transactions when preparing capital gain and loss information for your income tax returns. Dispositions and other transactions that could potentially have tax implications will appear on this document. A copy of the T5008 is also sent directly from CGWM to the CRA. This document is intended for reference purposes only and should be used in conjunction with transactions outlined in the Account Activity section of your monthly statements and the Trade Disposition Summary Report (TDS). Please note while Premium Distribution/Premium DRIP™ are cash payments, the amounts paid to you over and above the regular declared distribution will appear on your T5008 as proceeds of disposition, the 2% premium may be treated as income or capital gains depending upon

your personal circumstances. Please consult with your tax advisor for guidance in preparing capital gains or loss information, including the determination of the adjusted cost base values of any securities disposed during the year.

Summary of Non-Qualified Investments

A Registered Plan Non-Qualified Investments Summary will be sent out for any accounts that acquired and/or disposed of non-qualified investments in a Registered Plan account (including TFSAs) this past year. As only qualified investments are eligible to be held in these accounts, the Canada Revenue Agency (CRA) imposes a tax equal to 50% of the fair market value of the investment at the point in time the security becomes non-qualified (acquisition date). If a non-qualified investment was disposed of in the same calendar (tax) year in which it was acquired (i.e. became non-qualified), then remittance of the tax to the CRA may not be required. Further, the tax is refundable if the non-qualified investment is disposed of before the end of the year following the date the position became non-qualified, or at any later time the Minister of National Revenue may consider reasonable given the circumstances. The information included on the Non-Qualified Investments Summary provides necessary details so that account holders may calculate and, if necessary, remit taxes payable on non-qualified investments. Due to the penalties associated with holding a non-qualified investment in a Registered Plan account, we recommend consulting with a tax professional.

Statement on the Foreign Account Tax Compliance Act (FATCA)

FATCA came into effect in July 2014. Under FATCA, certain US taxpayers holding financial assets outside the United States must report those assets to the IRS. In addition, Canada and the US signed an Intergovernmental Agreement (IGA) on February 5, 2014 which requires Canadian financial institutions to report directly to the CRA certain information about financial accounts held by US taxpayers, or by foreign entities in which US taxpayers hold a substantial ownership interest.

- All tax receipts issued by Canaccord Genuity Corp. will be issued to the Primary Address and SIN/TIN on file with us.
- All T5/RL3 and T3/RL16 tax receipts for Mutual Fund investment income are issued directly by the fund companies (not by Canaccord Genuity Corp.).

Received	Tax Slip/Report	Form Name	Purpose	Will be mailed on or before*
Issued to you by CGWM (Non-Registered Accounts)				
<input type="checkbox"/>	1099 – Internal Revenue Service (USA)	1099-B 1099-DIV 1099-INT	<ul style="list-style-type: none"> Reporting to IRS of US source income paid to US persons Proceeds from Broker Transactions Dividend and Distribution income Interest income 	January 31, 2018
<input type="checkbox"/>	1099-B			
<input type="checkbox"/>	1099-DIV			
<input type="checkbox"/>	1099-INT			
<input type="checkbox"/>	T5 – Canada Revenue Agency (CRA)	Statement of Investment Income	<ul style="list-style-type: none"> Reports Canadian and foreign source investment income paid to residents of Canada Income of less than \$50, not produced 	February 28, 2018
<input type="checkbox"/>	Relevé 3 – Revenu Quebec <i>Issued to QC residents in addition to T5</i>			
<input type="checkbox"/>	T5008 – CRA	Statement of Securities Transactions	<ul style="list-style-type: none"> Client reporting of all dispositions 	February 28, 2018
<input type="checkbox"/>	Relevé 7 – Revenu Quebec <i>Issued to QC residents</i>	Statement of SME Investments	<ul style="list-style-type: none"> Issued for Stock Savings Plan II Not available on eDocuments 	February 28, 2018
<input type="checkbox"/>	Foreign Asset Verification Report	Foreign Asset Verification Report	<ul style="list-style-type: none"> To assist clients and accountants in filing out their T1135 Only produced where an account has or had foreign assets Not issued to CRA 	February 28, 2018
<input type="checkbox"/>	Trade Disposition Summary (TDS)	Trade Disposition Summary (TDS)	<ul style="list-style-type: none"> To assist clients in calculating their capital gains and losses Not issued to CRA 	February 28, 2018
<input type="checkbox"/>	Annual Fee Summary for Fee-Based Accounts	Annual Fee Summary for Fee-Based Accounts	<ul style="list-style-type: none"> To assist clients in calculating their account fees Not issued to CRA 	February 28, 2018
<input type="checkbox"/>	NR4 – CRA	Statement of Amounts Paid or Credited to Non-Residents of Canada	<ul style="list-style-type: none"> Issued to Non-Residents of Canada Income less than \$50 with no Canadian Non-Resident Tax withheld, not produced 	March 29, 2018
<input type="checkbox"/>	T3 – CRA	Statement of Trust Income Allocations and Designations	<ul style="list-style-type: none"> Reports information concerning Canadian trust units No minimums 	March 29, 2018
<input type="checkbox"/>	Relevé 16 – Revenu Quebec <i>Issued to QC residents in addition to T3</i>			
<input type="checkbox"/>	T5013 – CRA	Statement of Partnership Income	<ul style="list-style-type: none"> Reports information on Canadian limited partnership units No minimums 	March 29, 2018
<input type="checkbox"/>	Relevé 15 – Revenu Quebec <i>Issued to QC residents in addition to T5013</i>			
Issued to you by CGWM (Registered Accounts)				
<input type="checkbox"/>	T4RSP & T4RIF – CRA	Statement of RRSP Income	<ul style="list-style-type: none"> Issued for withdrawals and receipts from RSP or RIF accounts No minimums 	February 28, 2018
<input type="checkbox"/>	Relevé 2 – Revenu Quebec <i>Issued to QC residents in addition to T4RSP/T4RIF</i>	Statement of Income from a Registered Retirement Income Fund		
<input type="checkbox"/>	T4A – CRA	Statement of Pension, Retirement, Annuity, and Other Income	<ul style="list-style-type: none"> Issued for funds withdrawn from RESPs for Accumulated Income Payment Withdrawals (T4A issued to contributors to RESP) or Education Assistance Payments (T4A issued to recipient of payment). 	February 28, 2018
<input type="checkbox"/>	Relevé 1 – Revenu Quebec <i>Issued to QC residents in addition to T4A</i>			
<input type="checkbox"/>	Non-Qualified Investment Summary	Non-Qualified Investment Summary	<ul style="list-style-type: none"> Reports non-qualified holdings in RRSPs, RRIFs, or TFSAs 	February 28, 2018
<input type="checkbox"/>	RRSP Contribution Receipts – CRA	<ul style="list-style-type: none"> Reporting of RRSP contributions made 	<ul style="list-style-type: none"> Contributions between Mar 2 - Dec 31, 2017: mailed mid-Jan, 2018 Contributions between Jan 1 – Mar 1, 2018: mailed bi-weekly 	
Issued directly to a government agency by CGWM				
<input type="checkbox"/>	Relevé 18 – Revenu Quebec	Securities Transactions	<ul style="list-style-type: none"> Client reporting of all dispositions Issued to Revenu Quebec 	N/A
<input type="checkbox"/>	1042-S – Internal Revenue Service (USA)	Foreign Person's U.S. Source Income Subject to Withholding	<ul style="list-style-type: none"> Reporting to IRS of US source income paid to foreign persons Not available on eDocuments 	N/A
Issued by a 3rd party directly to you				
<input type="checkbox"/>	T101 – CRA	Statement of Resource Expenses	<ul style="list-style-type: none"> Reports information on investment or provincial tax such as flow through shares Issued by the resource company directly to the registered owner 	N/A
<input type="checkbox"/>	Mutual Fund T5 – CRA	Statement of Investment Income	<ul style="list-style-type: none"> Income on mutual fund holdings will be reported directly to the client by the mutual fund company 	February 28, 2018
<input type="checkbox"/>	Relevé 3 – Revenu Quebec <i>Issued by a Mutual Fund Corporation</i>			
<input type="checkbox"/>	Mutual Fund T3 – CRA	Statement of Trust Income Allocations and Designations	<ul style="list-style-type: none"> Income on mutual fund holdings will be reported directly to the client by the mutual fund company 	March 29, 2018
<input type="checkbox"/>	Relevé 16 – Revenu Quebec <i>Issued by a Mutual Fund Trust</i>			